

DEALER FINANCIAL STATEMENT

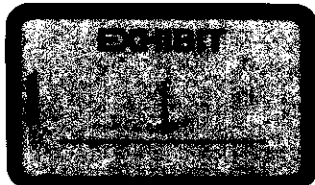
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Dealership Name: **INCREDIBLE AUTO SALES**
 Address: **1832 KING AVE WEST**
 City, State: **BILLINGS MT**



Month: **10** Year: **06** Dealer Code: **MT004** Reg./Dist: **DIS**

ASSETS				LIABILITIES			
ACCT. NO.	AMOUNT	UNIT	CENTS	ACCT. NO.	AMOUNT	UNIT	CENTS
CASH AND CONTRACTS				ACCOUNTS PAYABLE			
Cash on Hand	500			Trade Creditors	3000		64358
Cash in Bank / Temp. Cash Investment	136076			Vehicle Lien Payoff	3010		295032
Contracts in Transit	20616			Customer Deposits / Prepaid Dist. Incentives	3020		7417
TOTAL CASH AND CONTRACTS LINES 2-4 INCL.	157292			TOTAL ACCOUNTS PAYABLE LINES 2-5 INCL.	3030		962503
RECEIVABLES				ACCRUED LIABILITIES			
CUSTOMER				Interest	3100		18658
Service and Parts	87915			Insurance	3110		
Vehicle	212187			Payroll	3120		2054
Customer Notes				Payroll Taxes / Sales Tax	3130		35602
Lease, Rental and Service Contracts	841			Taxes - Other Than Payroll, Sales & Income	3150		
Miscellaneous Customer	148566			Corporate / Income Tax	3160		
DISTRIBUTOR				Bonuses - Owners and Employees	3170		
Warranty Claims - Kia	5817			Pension Fund / Profit Sharing	3190		1193
Warranty Claims - Other				Miscellaneous Accruals / Notes Payable Short Term	3200		68505
Pre-Delivery Service - Kia				TOTAL ACCRUED LIABILITIES LINES 8-18 INCL.			126012
Factory Holdback Receivable - Kia	2230			TOTAL ACCTS. PAYABLE & ACCRUED LIABILITIES LINE 6 AND 17			1088515
Factory Holdback Receivable - Other	2235			NOTES PAYABLE			
Vehicle Incentives	500			New Vehicles and Demonstrators	2300		840457
Other Distributor Receivables	350			Used Vehicles	3310		1346031
Less: Allowance For Doubtful Accounts	2260			Other Inventories	3320		37589
NET CUST. / DIST. REC. LINES 21-23 INCL.	456176			Lease Vehicles	3400		
Finance and Insurance Receivables - Current	23546			Rental Vehicles	3410		57121
TOTAL RECEIVABLES LINES 22-23 INCL.	479722			TOTAL VEHICLES LIABILITIES LINES 20-24			2281198
INVENTORIES				TOTAL CURRENT LIABILITIES LINE 18 AND 25			3369713
Demos - Kia	2300			Reserve For Repossession and Service Contract Losses	3450		-245346
Demos - Other	2310			LONG TERM DEBT			
New Vehicles - Kia	17	12	2320	Notes Pay. - Capital Loans	3500		
New Vehicles - Other	5	4	2330	Mortgages Payable	3510		
TOTAL NEW VEH. INV. LINES 26-28 INCL.	698465			Other Notes & Contracts	3520		
Used Vehicles - Kia	11	2	2400	Owners / Officers Notes	3530		1066836
Used Vehicles - Other	97	60	2405	TOTAL CURRENT PORTION LONG TERM DEBT (MEMO)			
Program Vehicles - Kia	1		2405	TOTAL LONG TERM DEBT LINES 29-32 INCL.			1066836
Parts and Accessories - Kia	2410		127085	TOTAL LIABILITIES LINES 26, 27, & 34 INCL.			4191203
Parts and Accessories - Other	2415		17057	LIFO Reserve Inventory Adjustment	3600		
Tires, Gas, Oil and Grease	2430		2587	NET WORTH			
Body Shop Materials / Sublet Repairs	2450		923	CORPORATION			
Work in Process - Labor	2470		1315	PROPRIETORSHIP OR PARTNERSHIP			
Non-Automotive Merchandise	2480			Capital Stock	3900		781291
TOTAL ALL INVENTORIES LINES 30-39	2568231			Add'l. Paid in Capital	3970		1263399
OTHER CURRENT ASSETS				Treasury Stock	3910		
Marketable Securities	2500			Retained Earnings	3920		-2171850
Prepaid Expenses	2510		163387	Dividends	3930		
TOTAL OTHER CURRENT ASSETS LINES 42-43 INCL.	163387			NET INVESTMENT LINES 40-44 INCL.			-127170
OTHER VEHICLE ASSETS				CURRENT EARNINGS BEFORE TAXES			
Lease Vehicles	2600			MO.			
Rental Vehicles	5	2511	39311	JAN.	9	46	15
TOTAL OTHER VEHICLE ASSETS LINES 46-47 INCL.	39311			FEB.	8	65	4
TOTAL CURRENT ASSETS LINES 5, 24, 40, 44 & 48	3407943			MAR.	9	46	9
FIXED ASSETS - AUTO BUSINESS ONLY				APR.	8	46	8
DESC.	ACCT. NO.	COST	ACCUMULATED DEPRECIATION	MAY	7	52	18
LAND	2700			JUNE	13	35	8
BUILDINGS & IMP.	2710			JULY	12	50	16
EQUIP.	2720	110782	93920	AUG.	11	50	17
P & A EQUIP.	2730	1209	330	SEP.	9	39	36
FURN. SIGNS	2740	79803	74999	OCT.	5	4	3
FIXTURES	2750	19012	19012	NOV.			
COMPANY VEHICLES	2760	317983	132199	DEC.			
LEASEHOLD	2761	528789	320460	TOT.	91	2	433
TOTAL FIXED ASSETS LINES 52-58 INCL.	320460			Estimated Income Tax			
OTHER ASSETS				Net Profit (Loss) After Taxes			3890
Deposits on Contracts	2800			TOTAL NET WORTH LINES 45 AND 62			-574931
Life Insurance - Cash Value	2810			TOTAL LIABILITIES & NET WORTH LINES 35, 36 AND 63			3616272
Notes & Accts Rec. / Officers / Owners Employee Advances	2820						
Due From Finance Companies - Deferred	2840						
Other Non-Franchised Assets	2850						
TOTAL OTHER ASSETS LINES 61-65 INCL.							
TOTAL ASSETS LINES 49, 59 & 66	3616272						



FINANCIAL SUMMARY

\$ **1048154**
Net Working Capital Requirement

\$ **38230**
Actual Working Capital
(CURRENT ASSETS LESS
CURRENT LIABILITIES & CURRENT
PORTION LONG TERM DEBT.)

\$ **299806**
Net Cash

\$ **248657**
Average Monthly Expense

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TOTAL INCOME AND EXPENSE

NAME OF ACCOUNT		ACCT. NO.	TOTAL DEALERSHIP				(1) NEW KIA DEPARTMENT		(2) NEW OTHER DEPARTMENT	
			MONTH	YTD SALES	YEAR TO DATE	% G.P.	MONTH	YEAR TO DATE	MONTH	YEAR TO DATE
1	TOTAL SALES		276166		9875592		120044	2077526	8134	16438
2	TOTAL GROSS PROFIT		61066	2211	1766700	1789	15422	281931	476	476
3	DEPARTMENTAL SELLING EXPENSES									
4	Sales Compensation • 7000		84351	1381	271449	1536	1702	24138	10	295
5	Supervision Compensation • 7010		14678	2404	264059	1495	1600	31497		
6	Delivery Expenses 7020									
7	Fin., Ins. & S.C. Compensation • 7030		1614	264	51670	292	1071	6259		
8	Advertising - Departmental 7040		40725	6669	440365	2493	13735	79882		
9	Interest - Floor Plan 7060		-356	-58	173266	981	-107	69263		5771
10	TOTAL SELLING EXPENSES LINES 4-9 INCL.		65096	A	1200809	6797	16001	211039	10	6066
11	DEPARTMENTAL OPERATING EXPENSES									
12	Policy Adjustments 7110		720	118	2619	15				
13	Claims Adjustments 7120									
14	Demos. & Company Vehicles - Dept'l. 7140		2904	476	68272	386	480	10210		
15	Inventory Maintenance 7150		2085	341	27228	154	507	6541		
16	Personnel Training 7160		470	77	10563	60	83	915		
17	Outside Services - Departmental 7170									
18	Freight 7180		328	54	2242	13				
19	Supplies & Small Tools 7190		373	61	11513	65	50	615		
20	Laundry & Uniforms 7200		164	27	1522	9				
21	Depr.-Equip. & Vehicles-Dept'l. 7210									
22	Equip.-Maint., Repair & Rental-Dept'l. 7220		416	68	4894	28		90		
23	Miscellaneous Expenses 7230		117	19	1170	7				
24	Salaries & Wages • 7250		2355	386	22916	130				
25	Clerical Salaries • 7250		5317	871	63751	361	1063	11817		
26	Vacation & Time Off Pay • 7270		131	21	4391	25				
27	TOTAL OPERATING EXPENSES LINES 12-26 INCL.		15380	2519	221081	1251	2183	30188		
28	TOTAL SELLING & OPER. EXPS. LINES 10 & 27		80476	B	1421890		20184	241227	10	6066
29	TOTAL SELL. & OPER. EXPS. % OF GROSS PROFIT			B		8048	13088%	8556%	210%	C %
30	DEPT'L. PROFIT (LOSS) LINE 2 LESS LINE 28		-19410	D	844810	1952	-4762	40704	466	-5590
31	OVERHEAD EXPENSES									
32	Rent & Equivalent 7400		18901	095	211144	1155	2865	27533	110	1500
33	Salaries & Wages - Admin. & General • 7410		5026	823	57686	327	1005	11537		
34	Owners Salaries 7420		15000	2456	45000	255	2300	6200		
35	Payroll Taxes • 7430		10309	1688	119245	675	1925	18438		
36	Employee Benefits • 7440		2793	457	45660	258	343	6103		
37	Pension Fund / Profit Sharing • 7450									
38	Advertising - General & Institutional 7460		680	111	3480	48	84	927		
39	Stationery & Office Supplies 7470		371	61	11875	67	47	1788		
40	Data Processing Services 7480		8428	1380	61493	348	1530	9641		
41	Outside Services - General & Inst. 7490		9158	1500	162373	919	1856	32163		
42	Company Vehicles - Administration 7500									
43	Contributions 7510				15086	87		2021		
44	Dues & Subscriptions 7520				4807	24		473		
45	Telephone 7530		2330	382	30302	172	291	4121		
46	Legal & Auditing 7540		438	72	30963	175	88	4153		
47	Postage 7550		227	37	6092	34	9	539		
48	Travel & Entertainment 7560				7200	41		1092		
49	Heat, Light, Power & Water 7570		3000	491	32537	185	425	4789		
50	Furniture, Signs, Fixtures & Equipment - Maintenance, Repair & Rental 7580		677	111	30144	171	116	4374		
51	Furniture, Signs, Fixtures & Equipment - Depreciation 7590				23215	131		3627		
52	Inventory - Other Than Bldg & Improvements 7600		5000	819	50722	287	1000	9424		21250
53	Taxes - Other Than Real Estate, Payroll & Income 7610				11570	66		2306		
54	Interest - Other Than Floor Plan & A.E. Mortgage 7620		242	40	99187	561				
55	TOTAL OVERHEAD EXPENSES LINES 32-54 INCL.		82580	E	1064582	6026	13884	151249	110	3350
56	TOTAL EXPENSES LINES 28 & 55		163056	F	2486572	G	34068	392476	120	9416
57	ADJUSTED DEPT. PROFIT (LOSS) LINE 30 LESS LINE 56						-18646	-110545	356	-81940
58	OPERATING PROFIT (LOSS) LINE 30 LESS LINE 56		-101990	H	-719372	I				
59	NET ADDITIONS OR DEDUCTIONS PG. 2 LINE 76		160782	633	272109	1540				
60	NET PROFIT (LOSS) BEFORE BONUS		-85912	J	-447763	K				
61	BONUSES-EMPLOYEES IMPACTED BY CREDIT 7700									
62	BONUSES-OWNERS IMPACTED BY CREDIT 7710									
63	NET PROFIT (LOSS) BEFORE TAXES		-85912	L	-447763	M				
64	ESTIMATED INCOME TAXES 7800		(1)	-0	(2)	-0				
65	NET PROFIT (LOSS) AFTER TAXES		-85911	N	-447761	O				
66										
67										
68	ACCOUNT NAME	ACCT. NO.	MONTH	YEAR TO DATE	ACCOUNT NAME	ACCT. NO.	MONTH	YEAR TO DATE		
69	Cash Discounts Earned	8000	54	688	Cash Discounts Allowed	8100				
70	Interest Earned	8010			Adj. For Doubtful Accounts	8120				
71	Bad Debts Recovered	8020			Other Deductions	8140	44	9987		
72	Other Income	8040	16289	286415	Lease Expenses	8150				
73	Lease Income	8050			Rental Expenses	8160	221	5007		
74	Rental Income	8060								
75										
76	TOTAL ADDITIONS LINES 68-75 INCL.		16343	1287103	TOTAL DEDUCTIONS LINES 69-75 INCL.		265	14984		

TOTAL INCOME AND EXPENSE

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TOTAL INCOME AND EXPENSE											
NAME OF ACCOUNT	ACCT. NO.	(3) USED VEHICLE DEPARTMENT		(4) SERVICE DEPARTMENT		(5) BODY SHOP DEPARTMENT		(6) PARTS & ACCESS. DEPARTMENT			
		MONTH	YEAR TO DATE	MONTH	YEAR TO DATE	MONTH	YEAR TO DATE	MONTH	YEAR TO DATE		
1 TOTAL SALES		80174	6972683	31505	348822			36309	460323		
2 TOTAL GROSS PROFIT		20324	1157811	13729	186610			11115	139872		
3 DEPARTMENTAL SELLING EXPENSES											
4 Sales Compensation	7000	3231	195927	2442	35392			1050	15697		
5 Supervision Compensation	7010	6919	159605	3759	45634			2400	27323		
6 Delivery Expenses	7020										
7 Fin., Ins. & S.C. Compensation	7030	543	45411								
8 Advertising - Departmental	7040	26990	339341		15413				5729		
9 Interest - Floor Plan	7050	-249	98232								
10 TOTAL SELLING EXPENSES LINES 4-9 INCL.		37434	838516	6201	96439			3450	48749		
11 DEPARTMENTAL OPERATING EXPENSES											
12 Policy Adjustments	7110			720	2558				61		
13 Claims Adjustments	7120										
14 Demos. & Company Vehicles - Dept'l.	7140	1554	39038	684	14184			186	4840		
15 Inventory Maintenance	7150	1578	20687								
16 Personnel Training	7160		500	83	5982			304	3166		
17 Outside Services - Departmental	7170										
18 Freight	7180							328	2242		
19 Supplies & Small Tools	7190	103	2742	183	7620			37	536		
20 Laundry & Uniforms	7200			146	1310			18	212		
21 Depr.-Equip. & Vehicles-Dept'l.	7210										
22 Equip.-Maint., Repair & Rental-Dept'l.	7220		451	291	3040			125	1313		
23 Miscellaneous Expenses	7230							117	1170		
24 Salaries & Wages	7250		772	2355	21974				170		
25 Clerical Salaries	7260	1861	25346	1595	17725			798	8863		
26 Vacation & Time Off Pay	7270			131	4391						
27 TOTAL OPERATING EXPENSES LINES 12-26 INCL.		5096	89536	6188	78784			1913	22573		
28 TOTAL SELLING & OPER. EXPS. LINES 10 & 27		42530	928052	12389	175223			5363	71322		
29 TOTAL SELL. & OPER. EXPS. % OF GROSS PROFIT		20.926%	80.16%	90.24%	93.90%		%	48.25%	50.99%		
30 DEPT'L PROFIT (LOSS) LINES 2 LESS LINE 28		-22206	229759	1340	11387			5752	68550		
31 OVERHEAD EXPENSES											
32 Rent & Equivalents	7400	9369	119462	4298	41299			2259	21750		
33 Salaries & Wages - Admin. & General	7410	1759	20190	1508	17306			754	8653		
34 Grantee Salaries	7420	7525	24850	3450	9300			1725	4650		
35 Payroll Taxes	7430	4052	59320	2888	27658			1444	13829		
36 Employee Benefits	7440	1678	25824	515	9155			257	4578		
37 Pension Fund / Profit Sharing	7450										
38 Advertising-General & Institutional	7460	247	3933	286	2940			63	680		
39 Stationery & Office Supplies	7470	148	6385	140	2607			36	1096		
40 Data Processing Services	7480	2622	14460	1686	13575			2590	23817		
41 Outside Services - General & Inst.	7490	3980	108874	2213	14787			1109	6549		
42 Company Vehicles - Administration	7500										
43 Contributions	7510		8717		31032				1516		
44 Dues & Subscriptions	7520		2710		646				478		
45 Telephone	7530	1383	16973	437	6139			219	3069		
46 Legal & Auditing	7540	153	17467	131	6229			66	3114		
47 Postage	7550	197	4662	14	494			7	397		
48 Travel & Entertainment	7560		3650		1639				819		
49 Heat, Light, Power & Water	7570	1619	17073	637	7183			319	3592		
50 Furniture, Sign, Fixtures & Equipment - Maintenance, Repair & Rental	7580	353	15051	173	7438			35	3281		
51 Furniture, Sign, Fixtures & Equipment - Depreciation	7590		6504		10256				2828		
52 Ins.-Other Than Bldgs. & Improvements	7600	1750	28953	1500	6730			750	3365		
53 Taxes-Other Than Real Estate, Personal & Income	7610		4175		3459				1730		
54 Interest-Other Than Floor Plan & R.E. Mortgage	7620	242	99187								
55 TOTAL OVERHEAD EXPENSES LINES 32-54 INCL.		37077	608420	19876	191872			11633	109791		
56 TOTAL EXPENSES LINES 28 & 55		79607	1536472	32265	367095			16996	181113		
57 ADJUSTED DEPT. PROFIT (LOSS) LINE 30 LESS LINE 55		-59283	-178661	-18536	-180485			-5881	-41241		
ANALYSIS OF OPERATIONS											
		CURRENT MONTH			SAME MONTH AS PRIOR YEAR			CURRENT YEAR TO DATE		PRIOR YEAR TO DATE	
		UNITS SALES	DOLLARS	% SALES	UNITS SALES	DOLLARS	% SALES	UNITS SALES	DOLLARS	% SALES	UNITS SALES
58 TOTAL DOLLAR SALES			276166						9875592		
59 NEW KIA GROSS	5		15422	5.58				91	281931	2.85	
60 NEW OTHER GROSS	1		476	1.7				2	476	0	
61 USED VEHICLE GROSS	7		20324	7.36				567	1157811	11.72	
62 SERVICE GROSS			13729	4.97					186610	1.89	
63 BODY SHOP GROSS											
64 PARTS & ACCESS. GROSS			11115	4.02					139872	1.42	
65 TOTAL GROSS			610662	2.11					1766700	1.789	
66 TOTAL EXPENSES			163056	5.904					2486572	2.518	
67 OPER. PROFIT (LOSS)			-101990	P					-719872	-7.29	
68 NET ADJUSTING OR DEDUCTIONS			16073	5.82					272109	2.76	
69 TOTAL BONUSES											
70 NET PROFIT (LOSS) BEFORE TAXES			-85912	Q					-447763	-4.53	
USED VEHICLE TRADE-IN SUMMARY										PERSONNEL SUMMARY - USE WHOLE NUMBERS ONLY	
71 Trade-ins Received On:		UNITS MO.	UNITS Y-T-D					NEW	USED	COMB.	F & I
72 Kia Car Sales				Dealer(s)							
73 Kia Truck Sales				Managers / Foremen				1	1	1	1
74 Other Sales				Salespersons / Asst. Service Mgrs.				1	1		
LEASE ANALYSIS											
		MONTH	Y-T-D								
75 Retail Lease Units				Clerical							1
76 Retail Lease Gross				Other				1	1		
TOTAL PERSONNEL								1	2	1	4

PAGE 4 CURRENT MONTH				DEPARTMENTAL SALES GROSS PROFIT				YEAR TO DATE			
LINE	INVT	SALES	GROSS PROFIT	PER UNIT	NEW VEHICLES	SALES	GROSS PROFIT	PER UNIT	NEW VEHICLES	SALES	GROSS PROFIT
1					New Vehicle - Kia Sportage - Retail	4010	8	184063	230153	127	
2					New Vehicle - Kia Rio - Retail	4030	12	179613	236901	1974	
3	2	43839	44382	219	New Vehicle - Kia Optima - Retail	4040	14	276568	289492	2068	
4	2	54310	34431	1722	New Vehicle - Kia Sedona - Retail	4050	17	440044	358212	107	
5	1	18000	17711	1771	New Vehicle - Kia Spectra - Retail	4080	10	175184	210382	104	
6					New Vehicle - Kia Sorento - Retail	4070	16	458028	455202	2845	
7					New Vehicle - Kia Amanti - Retail	4090	2	54367	37481	874	
8					New Vehicle Incentives - Kia	6099			49000	620	
9	5	116149	96521	930	TOTAL KIA NEW VEHICLE RETAIL		79	1767867	2327812	2947	
10					FINANCE & INSURANCE KIA NEW						
11		3000	1972	394	After Market Products - Kia	4250		18523	12618	160	
12	1	895	300	300	Service Contracts New - Kia	4270	11	18008	7052	641	
13	5		3642	728	Finance Income New - Kia	6280	70		35654	509	
14					Insurance Income New - Kia	6290					
15			144	29	Adjustments F&I Service Cont. - Kia	6295			6774	86	
16		3895	5770	1154	TOTAL KIA NEW F & I			36531	48550	615	
17					New Vehicle - Kia - Fleet	4200	12	272928	600	50	
18					Cost of Sale LIFO Adjustment New - Kia	6297					
19	5	120044	15422	3084	TOTAL KIA NEW VEHICLE DEPARTMENT		91	2077326	2819313	3098	
20					OTHER FRANCHISE NEW VEHICLE DEPT.						
21	1	8134	476	476	New Vehicles - Other - Retail After Incentives	4220	2	16438	476	238	
22					New Vehicles - Other - Fleet After Incentives	4230					
23					Service Contract and F&I Inc. New - Other	4230					
24					Less: Repo Losses - New Vehicles	6299					
25	1	8134	476	476	Cost of Sale LIFO Adjustment New - Other	6298					
26	6	128178	15898	2650	TOTAL OTHER VEHICLE DEPARTMENT		2	16438	476	238	
27					TOTAL NEW VEHICLE DEPT.		93	2093764	2824073	3337	
28					USED VEHICLE DEPARTMENT						
29	4	48044	11559	2890	Used Retail Vehicles - After Recon.	4300	424	5703560	10809522	549	
30					Program Vehicles - Kia	4315	9	132512	178671	1985	
31	3	31530	13091	4364	Used Vehicles - Wholesale	4320	134	809273	124456	929	
32			63	9	Adjustment - Used Vehicle Inventory	5330			65180	115	
33	1	600	401	401	Service Contracts - Used	4370	308	327338	148527	482	
34	3		1639	546	Finance Income - Used	6380	387		158168	409	
35					Insurance Income - Used	6390					
36			6303	900	Adjustments F&I Service Cont. Used & Program	6395			58067	102	
37					Less: Repo Losses - Total Used	6399					
38					Cost of Sale LIFO Adjustment - Used	6397					
39	7	80174	20324	2903	TOTAL USED VEHICLE DEPARTMENT		567	6972683	1157811	2042	
40	13	208352	36222	2786	TOTAL VEHICLE DEPARTMENT		660	9066447	1440218	2182	
41					SERVICE DEPARTMENT						
42	53	6715	4660	69.4	Customer Mechanical Labor - Kia	4400	473	82543	572246	9.3	
43	31	2036	1012	49.7	Warranty Claims Mechanical Labor - Kia	4420	414	32541	217116	7	
44	41	1806	-636	R	Internal Mechanical Labor - Kia	4430	496	28781	583920	3	
45	125	10557	5036	47.7	TOTAL SERVICE LABOR - KIA		1383	143865	847744	58.9	
46	47	5147	3602	70.0	Customer Mechanical Labor - Other	4409	374	49790	344566	9.2	
47					Warranty Claims Mechanical Labor - Other	4429					
48	87	9343	4180	44.7	Internal Mechanical Labor - Other	4439	1087	127016	630354	9.6	
49	134	14490	7782	53.7	TOTAL SERVICE LABOR - OTHER		1461	176806	974915	5.1	
50					Pre-Delivery Service Labor	4440	51	3858	285974	1	
51			208	0.7	Labor - Unapplied Time - Mechanical	6450			2440	0.7	
52		25047	12610	50.3	TOTAL SERVICE LABOR			324529	182684	56.3	
53		6458	1119	17.3	Sublet Repairs - Mechanical	4460		24293	39261	6.2	
54	259	31505	13729	43.6	TOTAL SERVICE DEPARTMENT		2895	348822	186610	53.5	
55					PAINT & BODY SHOP DEPARTMENT						
56					Customer Body Shop Labor	4500					
57					Warranty Claims Body Shop Labor	4520					
58					Internal Body Shop Labor	4530					
59					Unapplied Time - Body Shop	6550					
60					Sublet Repairs / Body Shop Materials	4560					
61					TOTAL PAINT & BODY SHOP						
62					PARTS & ACCESSORIES						
63	47	5553	2304	41.5	P&A R.O. Cust. Mechanical - Kia	4700	454	69196	265313	8.3	
64	26	5071	1609	51.7	P&A Warranty Claims - Kia	4720	385	110497	311762	8.2	
65	40	1719	586	24.1	P&A Internal R.O. - Kia	4730	508	25849	83523	2.3	
66					P&A R.O. Cust. Body Shop - Kia	4710					
67	34	2952	1107	37.5	P&A Counter Retail - Kia	4740	394	38331	127713	3.3	
68	33	9537	2542	26.7	P&A Wholesale - Kia	4750	319	80335	197242	4.6	
69	180	24832	8148	32.8	TOTAL KIA PARTS & ACCESSORIES		2060	324208	985543	0.4	
70	39	3007	1003	33.4	P&A R.O. Cust. Mech. - Other	4709	344	32837	104573	1.8	
71					P&A Warranty Claims - Other	4729					
72	76	7031	1965	27.9	P&A R.O. Cust. Body Shop / Internal - Other	4739	1024	83206	282473	3.9	
73	24	281	1144	0.6	P&A Counter Retail - Other	4749	149	5199	148928	6	
74	1	-158	-161	S	P&A Wholesale - Other	4759	9	-143	-233	T	
75	140	10161	2921	28.7	TOTAL OTHER P & A DEPARTMENT		1526	121099	399603	3.0	
76					P&A Inv Adj/Purch Disc Earned	6760					
77		1316	46	3.5	Tires, Gas, Oil & Grease / Non-Auto Merchandise	4715		15016	1358	9.0	
78					Cost of Sale LIFO Adjustment - P & A	6797					
79		36309	11115	30.6	TOTAL PARTS & ACCESSORIES DEPT. (Lines 63 thru 78)			460323	139872	30.4	
80		67814	24844	36.6	TOTAL SVC. DEPT. & P & A DEPT. (Lines 41 & 79)			809145	226482	40.3	
81		276166	61066	22.1	TOTAL ALL DEPARTMENTS (Lines 1 & 80)			9875592	1766170	7.9	